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Gustavo Siller, Jr., Registration No. 32,305

Name of applicant, assignee or
Registered Representative



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8/31/04
Date of Signature

Our Case No. 9281-4774
Client's Reference No. N US03017

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kiyoshi Sato

Serial No. 10/795,786

Filing Date: March 8, 2004

For: MAGNETIC HEAD INCLUDING
A GAP-DEPTH DEFINING
LAYER ON PROTRUDING
LAYER AND METHOD FOR
MANUFACTURING THE SAME

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)
) Examiner: Andrea L. Wellington
)
) Group Art Unit No. 2652
)
)
)

RESPONSE TO OFFICE ACTION

Commissioner for Patents
Alexandria, VA 22313-1450

Dear Sir:

This paper is submitted in response to the Office Action of July 5, 2006.

Listing of the Claims begin on page 2 of this paper.

Remarks begin on page 11 of this paper.